WYOMING DEPARTMENT OF AGRICULTURE INTERNAL POLICIES

| ADMINISTRATIVE PROCEDURES | MARCH 2007 |
|---------------------------|------------|
| VEHICLE USE POLICY | |

Please refer to the <u>State of Wyoming Vehicle Use Policy</u> for complete details.

Section 1: <u>Summary of Vehicle Use Policy.</u>

- 1. State vehicles must be used only for official state business.
- 2. Only State employees are allowed to drive State vehicles.
- 3. No one may ride as a passenger for personal business in a State vehicle.
- 4. Employees may transport members of the public (board or commission members, other government employee, authorized agent or volunteer) if such transportation is needed for the conduct of State business.
- 5. Spouses, children, relatives and friends of employees are prohibited from riding in a State vehicle. Spouses who are also State employees and participating in a State business function are authorized to ride in the same State vehicle.
- 6. When an employee is required to drive his/her personal vehicle for State business because no MVMS vehicle is available, or because it is in the State's best interest that a personal vehicle be used (i.e., less expensive), reimbursement shall be at the applicable nontaxable rate allowed by the IRS at the time of travel.
- 7. When an employee wishes to use his/her personal vehicle for State business which will also include personal business unrelated to the travel, reimbursement shall be made at the lower U.S. General Services Administration Privately Owned Vehicle Reimbursement Rate currently applicable.
- 8. In the case of #6 or #7, the travel request form (A&I-25) must be completed and approved by the division manager prior to travel if at all possible. Personal vehicle use without a completed form will automatically be reimbursed at the rate described in #7.
- 9. Any reimbursement for mileage claimed for driving a personal vehicle is limited to map miles for the most direct route. If the trip is over the map mileage, the traveler must record odometer readings for the part of the trip not covered by map mileage. This mileage must be recorded on a separate line on the travel voucher with an explanation for the extra miles.

Section 2. <u>Permanently Assigned Vehicle Requests.</u> All requests for new department vehicles must be in writing and approved by the Director's office. The Financial Manager needs to be notified of a permanent vehicle request.

Section 3. Use of Department Vehicles.

- 1. Use of State vehicles is dictated by the location of the employee's primary office.
- 2. Field Staff with no assigned office space (in home office) are allowed to drive and park the State vehicles at their residence.
- 3. Field Staff who utilize office space outside of their home at a location separate of their residence shall park their vehicles at their primary office location.
- 4. Staff with assigned office space (Cheyenne employees) shall be parked at the office location unless an exception has been made in writing.
- 5. Employees on Call (bean grading, potato grading, leaf cutter bee, and other time sensitive commodity inspections) with a reasonable expectation of being called at any time for inspection or sampling duties are permitted to operate the State vehicle from their office location or residence as needed. If the employee is called and a State vehicle is not readily available, the employee may use a personal vehicle as needed and shall be reimbursed the current IRS mileage rate.
- 6. All personal use of a state vehicle shall be reported annually as requested from Administrative Services each October. (Forms will be sent to employees with assigned vehicles in early fall for this purpose.) IRS regulations state that any employee who is allowed to utilize a state-owned vehicle for personal use must have a value assigned to that benefit and the resulting "income" reported on the employee's W-2. The State of Wyoming utilizes the "Special Accounting Period" rule (formerly known as the "Optional Calendar Year" method) with usage reported from November 1 through October 31 shown on the W-2. IRS regulations stipulate that personal vehicle use is subject to both FICA/MDCRE and federal withholding taxes. These taxes will be withheld from employees' December paycheck.